FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ann Anderson
DOCKET NO.: 08-20104.001-R-1
PARCEL NO.: 16-06-421-008-0000

The parties of record before the Property Tax Appeal Board are Ann Anderson, the appellant(s), by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***no change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$ 22,272
IMPR.:	$ 93,369
TOTAL:	$ 115,641

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17,400 square foot parcel of land improved with two buildings. Improvement #1 is a 101-year old, two-story, masonry, single-family dwelling containing 3,510 square feet of living area, and a full, unfinished basement. Improvement #2 is a 101-year old, two-story, masonry, single-family dwelling containing 750 square feet of living area. The appellant argued, via counsel, unequal treatment in the assessment process of the improvement as the basis of the appeal.

As to Improvement #1 in support of the equity argument, the appellant, via counsel, submitted information on a total of five properties suggested as comparable and located in subject's neighborhood. The properties are described as masonry or frame, single-family dwellings. The properties range: in age from 82 to 100 years; in size from 3,800 to 4,911 square feet of living area; and in improvement assessments from $19.36 to $21.96 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's Improvement #1 assessment of $72,857 or $20.75 per square foot of living area and Improvement #2 assessment of $20,512 or $27.35 per square foot of living area

were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on suggested comparables for Improvement #1. For improvement #1, the board of review submitted a grid listing three properties suggested as comparable and located within the subject's neighborhood. The board's comparables are the same as the appellant's comparables #1, #3 and #4. The properties consist of two-story, masonry, single-family dwellings. The comparable properties range: in age from 94 to 100 years; in size from 3,800 to 4,212 square feet of living area; and in improvement assessments from $16.57 to $20.80 per square foot of living area.

For improvement #2, the board did not submit comparable properties or any other evidence. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

As to improvement #1, the parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the board of review's comparables and the appellant's comparables #1, #3 and #4 are the most similar to the subject in design, size, construction, and age. The properties range: in improvement assessments from $16.57 to $20.80 per square foot of living area. In comparison, the subject's improvement assessment of $20.75 per square foot of living area is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot

improvement assessment is supported and a reduction in improvement #1's assessment is not warranted.

As to Improvement #2, no data was submitted by either party, therefore no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 18, 2013

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board’s decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.